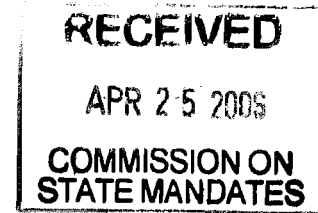


April 25, 2006



Madam Chairman and Commissioners:

My name is Kevin Gordon of School Innovations and Advocacy. I am writing this letter on behalf of the Association of California School Administrators, the California Association of School Business Officials and the following local school agencies that we are representing specifically on this advocacy issue:

San Francisco Unified School District  
Riverside County Superintendent of Schools  
Alameda County Office of Education  
Pomona Unified School District  
San Bernardino County Superintendent of Schools  
Palos Verdes Unified School District  
St. Helena Unified School District  
San Diego County Office of Education

In addition, we speak for more than 600 local school agencies that contract with our firm to manage their mandate reimbursement services.

Under item 4 the commission will be reconsidering the mandate reimbursement program as directed by AB 138. We urge the commission to reject the staff recommendation, or at the very least, to delay further action on this matter until the commission has a clearer understanding of the sentiment of legislature and administration with regard to the future of AB138.

Very truly yours,

Kevin Gordon  
President  
School Innovations & Advocacy